

Jennifer T. Nijman  
jn@nijmanfranzetti.comSusan M. Franzetti  
sf@nijmanfranzetti.com

912222

April 8, 2014

**VIA EMAIL AND US MAIL**

Ms. Leslie Blake  
Remedial Project Manager  
U.S. Environmental Protection Agency – Region 5  
Superfund Division (SR-6J)  
77 West Jackson Boulevard  
Chicago, Illinois 60604-3590

**Re: Response to the March 28, 2014 General Notice Letter  
Gary Development Landfill Site – Gary, IN**

Dear Ms. Blake:

This letter is submitted on behalf of Abbott and AbbVie in response to the U.S. EPA's General Notice Letter ("GNL") for the Gary Development Landfill Site (the "Site") dated March 28, 2014, and issued to Abbott Laboratories. Please note that prior to January 1, 2013, AbbVie was a part of Abbott Laboratories. As part of the separation of AbbVie from Abbott, the matter addressed in the GNL appears to be a matter that relates to AbbVie and not Abbott. Abbott forwarded the GNL to AbbVie to provide this response. Going forward, AbbVie will be handling this matter, and all correspondence relating to this matter should be addressed to me, as counsel for AbbVie.

We note that the GNL states that potentially responsible parties ("PRPs") must respond in writing within only seven (7) days of receipt of the Letter. Abbott received this letter on April 1, 2014. The short seven-day response period does not allow the GNL PRPs time to assess their contribution, determine the site status, or adequately analyze existing PRP group activities. Moreover, AbbVie, as well as other PRPs receiving the GNL, did not actually send any hazardous substances to the Site. By this letter AbbVie requests that U.S. EPA provide it with the nexus information linking AbbVie to the Site. Until this information is received and carefully reviewed, it is difficult for AbbVie to make any commitments to participate in formal negotiations. If AbbVie's nexus information to this Site consists only of sending materials to the American Chemical Services site, which American Chemical Services then transshipped, AbbVie may not meet the definition of an arranger under a plain reading of Section 107(a)(3) and under applicable case law.

Ms. Leslie Blake

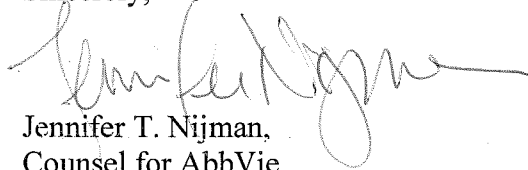
April 8, 2014

Page 2

Finally, assuming a proper nexus, AbbVie believes it would qualify as de minimis at the Site and requests that U.S. EPA initiate de minimis settlement discussions.

Despite the numerous issues presented by the Site, AbbVie is amenable to continuing discussions as part of a group of participants, once the requested information is received, in order to arrive at a swift and agreeable resolution to its alleged involvement.

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer T. Nijman", with a long horizontal flourish extending to the right.

Jennifer T. Nijman,  
Counsel for AbbVie

JTN/cf